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Constitutional Imperative and Three Dimensions of Legal Development: Analysis of Legal Politics of Tax Court Transition to Supreme Court (2024-2027)

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Abstract: The integration of the Tax Court (TC) into the Supreme Court (SC) on December 31, 2026, represents a constitutional mandate aimed at eliminating dualistic supervision and ensuring judicial independence, while simultaneously serving as a fiscal imperative amid Indonesia's persistently low tax ratio. This study critically examines the transitional phase from 2024 to 2027 through three dimensions of legal development: maintenance, renewal, and creation. The methodology employed is normative legal research (doctrinal) combined with policy analysis, encompassing statutory, conceptual, and comparative approaches to primary documents including the Draft Presidential Regulation (R-Perpres) and Constitutional Court decisions. The findings reveal three principal challenges. First, the risk of normative discontinuity, whereby standardization of administrative court procedural law may erode the TC's distinctive characteristic—its comprehensive review authority (legal, material, and discretionary aspects). Second, a human resource dilemma, as the hold harmless principle must encompass the alignment of judicial specialization and address disparities in performance allowances. Third, operational and logistical vulnerabilities stemming from the TC's dependence on Ministry of Finance infrastructure until 2027, which impedes digital modernization initiatives (e-tax court and AI). The study concludes that successful transition requires the SC to promptly establish technical regulations (PERMA) that preserve tax judicial specialization and ensure adequate budgetary allocation, thereby safeguarding the integrity and efficiency of fiscal law enforcement.

Keyword: Tax Court, Supreme Court, One Roof System, Judicial Specialization, Tax Procedural Law.

INTRODUCTION

Historical Background and Urgency of Tax Court Reform

Institutional reform of the judiciary in Indonesia, particularly concerning specialized courts, has consistently confronted a dilemma between the necessity for technical specialization and the constitutional imperative for judicial independence. The Tax Court

(TC), established through Law Number 14 of 2002 (Law 14/2002), has historically operated under a dualistic supervisory structure: technical judicial supervision falls under the Supreme Court (SC), while organizational, administrative, and financial supervision remains under the Ministry of Finance (MoF). This arrangement, long criticized as violating the one roof principle that should guarantee judicial independence, has become the subject of intensive scholarly inquiry (Putra, 2024; Budiarto & Candra, 2024). Critics emphasize that this dualism creates potential conflicts of interest and may compromise judicial independence, particularly given that many TC judges were initially recruited from within the Directorate General of Taxes (Dandapala, 2025b).

The urgency of transferring the TC under the SC, known as the one roof policy, is not merely normative-constitutional but also constitutes a fiscal necessity. This reform occurs amid significant pressure on state revenue. Data from the Constitutional Court indicates that Indonesia's tax ratio is projected to range only between 10.09% and 10.29% of Gross Domestic Product (GDP) in 2025, falling considerably behind regional counterparts (Mahkamah Konstitusi, 2025e). These figures necessitate revenue stabilization. To maintain fiscal sustainability, the Government has undertaken aggressive measures, including Value Added Tax (VAT) increases and integration of the Population Identification Number (NIK) as the Taxpayer Identification Number (NPWP) (Mahkamah Konstitusi, 2025e). The efficiency and independence of tax dispute resolution through the TC becomes crucial. The credibility of TC decisions directly influences taxpayer compliance and fiscal policy integrity (Firdaus, 2021). Consequently, judicial reform in this context represents a fiscal imperative; failure in this transition could threaten state revenue stability. Decisions issued in early 2025 demonstrate the high volume of cases involving VAT and Income Tax disputes that must be resolved, confirming the TC's substantial workload (Pengadilan Pajak, 2025a).

Despite the SC's reform efforts, the TC's legal framework continues to exhibit normative instability. For instance, the phrase 'statutory regulations' in Article 78 of Law 14/2002 remained subject to Constitutional Court review in July 2024 (Jaya, 2024). Ambiguity regarding the extent of the TC's authority to conduct material review of implementing regulations beyond legislation reflects that the procedural law foundation to be transferred has not yet been consolidated. The SC is urged to revise Law 14/2002 (Mahkamah Agung, 2025a) not merely to integrate institutions, but also to establish coherent procedural law post-transition and relevant Constitutional Court decisions (Jaya, 2024). The primary objective of this transition is to create a more independent, credible, and efficient tax judicial system in serving justice seekers in taxation matters (Martanto, 2025). The Constitutional Court's decision rejecting the review of Article 34 paragraph (2) of Law 14/2002 concerning Legal Counsel, while affirming that technical Legal Counsel regulations remain governed by Ministry of Finance Regulation (PMK) Number 184/PMK.01/2017, further clarifies the regulatory complexity that must be resolved before 2026 (Mahkamah Konstitusi, 2025d). This integration is viewed as a strategic momentum for judicial modernization, including utilization of Artificial Intelligence (AI) to expedite dispute administration (Raker Pengadilan Pajak, 2024).

Critical Literature Review and Research Novelty

Literature addressing dualistic supervision of specialized courts in Indonesia has expanded rapidly since judicial reform. Most research (Budiarto & Candra, 2024; Putra, 2024) focuses on constitutional critique of the dualistic structure, comparing Indonesia's judicial system with global models, and analyzing the TC's role in enhancing tax compliance (Firdaus, 2021). Philosophically, this unification aligns with efforts to eliminate potential conflicts of interest generated by dualistic supervision (Dandapala, 2025a). In a broader context, studies on judicial specialization (Ahmad, 2023) and comparative administrative

court procedural law (Dewi, 2022) provide a foundational framework for understanding procedural harmonization challenges. CAUSA (2025a) even affirms that TC integration into the SC represents a step aligned with Constitutional Court Decision Number 26/PUU-XXI/2023 as a form of legal protection for taxpayers. Additionally, public administration aspects related to public sector transition management, particularly asset transfer and implementation of the hold harmless principle for Human Resources (HR), have been explored (Gunawan & Hadi, 2023).

However, existing research tends to terminate at the constitutional critique stage and has not deeply investigated the implementation phase of the ongoing one roof policy (2024-2027). This phase involves logistical challenges, HR issues, and operational regulatory synchronization (Raker Pengadilan Pajak, 2024; Mahkamah Agung, 2025a).

Gap Analysis and Academic Contribution (Novelty Statement)

This research offers substantial contribution and novelty by focusing on:

1. **Prospective Procedural Law Analysis:** Examining potential discontinuities when TC Procedural Law (Law 14/2002) is synchronized with Supreme Court Regulations (PERMA) concerning generally applicable Administrative Court (PTUN) procedures (Kartika & Laksmi, 2022). This includes testing the TC's capacity to maintain its comprehensive review authority (legal, material, policy) under the SC umbrella.
2. **SC Institutional Readiness:** Evaluating the SC's preparedness in managing administrative and logistical transition, including liquidation of the MoF Work Unit (Satker) and asset transfer through 2027 (Martanto, 2025).
3. **Digital Reform and Personnel:** Connecting this structural reform with judicial modernization efforts, including utilization of Artificial Intelligence (AI) in dispute administration (Raker Pengadilan Pajak, 2024) and discussing implications of the hold harmless principle regarding career and take-home pay for Tax Court Judges (Martanto, 2025).

Specifically, this study provides forward-looking and detailed policy analysis, offering empirical data and normative analysis essential for the SC in formulating Implementing Regulations, and for the legislature in completing revision of the Tax Court Law (Mahkamah Agung, 2025a). This analysis also addresses philosophical aspects of taxation concerning application of *ultimum remedium* and restorative justice in disputes (Mulyadi, 2020), which should be considered in reformulating tax procedural law under the SC.

Research Objectives, Hypothesis, and Significance

Research Objectives:

1. Analyze comparative Tax Court Procedural Law (Law 14/2002) with the anticipated PTUN procedural law framework under the SC (2024/2025) to identify potential discontinuities and regulatory harmonization needs.
2. Examine the SC's readiness in managing administrative, logistical, and HR challenges during the 2024-2027 transition period, based on official policy documents (Raker, R-Perpres).
3. Formulate normative policy recommendations for revision of Law 14/2002 to ensure an independent and specialist TC can optimally execute its judicial functions.

Working Hypothesis:

The proposed hypothesis is that the institutional integration process of the TC into the SC, while guaranteeing judicial independence, potentially erodes procedural law specialization and HR expertise if regulatory harmonization merely constitutes general PTUN

standardization without considering the TC's unique authority and comprehensive career hold harmless principles.

METHOD

This research employs a normative legal research approach (doctrinal legal research). This approach is enriched with public policy analysis and institutional case studies to examine implementation of the one roof transition policy.

Types of Approaches Used:

1. **Statutory Approach:** In-depth analysis is conducted on Law Number 14 of 2002 concerning Tax Court and related implementing regulations, such as the Draft Presidential Regulation (R-Perpres) concerning Transfer of Supervision (Mahkamah Agung, 2025a). These regulations are then rigorously compared with the legal framework applicable at the SC, including Laws concerning Judicial Power and the Administrative Court (PTUN) Procedural Law framework.
2. **Conceptual Approach:** This research employs core concepts in judicial policy analysis, namely judicial independence, judicial specialization, the holding harmless principle (Martanto, 2025), and fiscal sustainability (Mahkamah Konstitusi, 2025e). These concepts are used to provide an interpretive framework for policy documents generated during the transition period.

Comparative Approach: This method is applied to systematically compare the uniqueness of TC Procedural Law (including authority to conduct comprehensive review: legal, material, and discretionary aspects (Martanto, 2025)) with general PTUN procedural law that will become the umbrella for the TC post-integration. This comparison is vital for mapping disharmonization risks.

Types and Sources of Data:

Data in this research is classified into primary and secondary data.

1. **Primary Data:** Comprises official policy and operational documents published by the SC and MoF during the transition period. This includes the Tax Court Work Meeting Report (Raker) of 2024 discussing capacity enhancement and one roof preparation (Raker Pengadilan Pajak, 2024), the Draft Presidential Regulation (R-Perpres) concerning Transfer of Tax Court Supervision (Mahkamah Agung, 2025a), and Constitutional Court Decisions, such as Case Number 33/PUU-XXII/2024 relevant to Article 78 of Law 14/2002 (Jaya, 2024).
2. **Secondary Data:** Encompasses current academic literature from high-reputation journals discussed in the literature review, annual reports of the SC and MoF, and official presentations from institutions related to tax court reform (e.g., LeiP/Triyono Martanto presentations concerning TC uniqueness and transition roadmap (Martanto, 2025)).

Analysis Procedures:

Data analysis is conducted through a series of interpretation stages. First, hermeneutic interpretation is used to analyze legal texts (normative analysis), particularly those related to TC authority and implications of Constitutional Court Decisions. Second, content analysis is applied to policy documents (Raker Pengadilan Pajak, 2024; Mahkamah Agung, 2025a) to understand legislative intent and implementation plans. The primary technique employed is structured comparison, mapping differences and similarities between two administrative and procedural law regimes (MoF vs. SC).

Validity of findings is ensured through data triangulation, comparing policy claims (e.g., hold harmless promises) with operational plans and implementation schedules (e.g., asset transfer schedule through 2027 (Martanto, 2025)).

Methodological Limitations:

This research focuses on analysis of announced regulations and policies or those in draft stage, as well as public transition documents. This research does not include in-depth empirical surveys of taxpayers, judges, or TC employees, thus the primary focus is on policy implementation gaps and potential normative conflicts.

RESULTS AND DISCUSSION

Procedural Law Certainty Post-Constitutional Decision and Judicial Integration

The structural transition of the Tax Court (TC) occurs while its procedural law foundation is under review. Constitutional Court (CC) decisions, such as those filed concerning Article 78 of Law 14/2002, regarding the phrase 'statutory regulations' in July 2024 (Jaya, 2024), highlight uncertainty regarding the TC's judicial authority to conduct material review of tax administrative legal products not in the form of legislation. This ambiguity must be immediately addressed in the revision of Law 14/2002 urged by the Supreme Court (SC) (Mahkamah Agung, 2025a). If the SC intends to ensure legal certainty in taxation, such revision must consolidate this material review authority (Jaya, 2024).

The Tax Court possesses procedural uniqueness that significantly distinguishes it from conventional Administrative Court (PTUN). One such uniqueness is the authority to conduct Comprehensive Review (Legal, Material, and Discretionary Aspects) of disputes handled (Triyono Martanto, 2025a). This authority is important because tax disputes frequently involve interpretation of complex fiscal policies, not merely administrative procedures (Kartika & Laksmi, 2022).

The threat emerging from the one roof unification is the potential erosion of this procedural specialization through excessive standardization with general PTUN Procedural Law. If harmonization with SC Regulations (PERMA) PTUN eliminates or limits the policy review authority (discretion) possessed by the TC, then the TC will lose its character as a specialist court capable of balancing the discretionary authority of state fiscal authorities (Triyono Martanto, 2025a). Therefore, revision of Law 14/2002 must explicitly maintain and even strengthen this comprehensive review authority. The objective is to ensure judicial independence is not achieved by sacrificing the quality and depth of tax decisions.

Effective tax dispute resolution is a prerequisite for state revenue stability, particularly given strained fiscal conditions (GDP tax ratio 2025 below 11%) (Mahkamah Konstitusi, 2025e). Delays or inconsistencies in decisions resulting from weak procedural law frameworks will damage taxpayer confidence, ultimately impeding state efforts to achieve fiscal targets. Thus, strengthening this specialist procedural law constitutes a fiscal imperative. Indeed, this TC independence becomes a key that will fundamentally promote voluntary compliance and strengthen a more accountable taxation system (Pakpahan, 2025a). The high volume of VAT decisions issued by the TC throughout 2025 demonstrates the high frequency of disputes that must be handled by the post-transition system (Pengadilan Pajak, 2025b). Regarding legal counsel issues, Constitutional Judge M. Guntur Hamzah (2025) emphasizes that exceptions for blood relatives up to the second degree (Article 34 paragraph (3) of Law 14/2002) actually aim to provide flexibility and access to justice for taxpayers.

Comparative Analysis of Structure and Authority: Unification Challenges and Judicial Specialization

The TC's structural transition involves transfer of Human Resources (HR) and organization from the specialist MoF to the standardizing SC. This transfer creates a dilemma in judicial HR management.

Dilemma of Specialization vs. Career Standardization for Judges:

According to the transition plan, Tax Court Judges (TCJ) will change status to become High Court Judges (HCJ) under the SC (Martanto, 2025). This status change must consider the specialist recruitment pattern that previously emphasized expertise in taxation (LeiP, 2025). The proclaimed hold harmless principle must be comprehensively applied, not only to salary (take-home pay) but also to career paths and judge formation based on Workload Analysis (WLA) (LeiP, 2025).

The performance allowance issue becomes a major budget political conflict. SC officials have disclosed significant disparities, where a secretary at the TC can receive up to Rp37 million in income, far exceeding standards applicable at PTUN (Yuwono Agung Nugroho, 2025). The SC must seek special budgetary mechanisms to guarantee personnel rights, including performance allowances, remain assured post-integration (Mahkamah Agung, 2025d).

If the SC implements HCJ career standardization without special mechanisms to maintain and develop fiscal expertise, judicial technical expertise in taxation risks degradation over time. This challenge requires the SC to formulate policies ensuring that specialist tax judges continue to have career incentives and expertise recognition equivalent to other recognized judicial fields (Ahmad, 2023).

Administrative and Logistical Transfer Challenges:

This transition also involves liquidation of the Tax Court Secretariat Work Unit (Satker) under the MoF, scheduled for completion on December 31, 2026 (Martanto, 2025). During the transition period, non-judge employees will be temporarily assigned (hold harmless principle), and all Tax Court fixed assets will be transferred to the SC through inter-Ministry/Agency (K/L) transfer, followed by Budget Implementation List (DIPA) Management Support in 2027 (Martanto, 2025). Discussion of the Draft Presidential Regulation (R-Perpres) concerning this transfer commenced in August 2025 (Andy Narto Siltor, 2025).

The extended transition period, with full asset transfer deadline at the end of 2027, contains operational risks. Delays in liquidation coordination or asset and infrastructure transfer can cripple tax court administration post-2027, disrupting service continuity (Gunawan & Hadi, 2023).

Table 1 below presents a comparison of the TC's structural and functional characteristics during the 2024-2027 transition phase.

Table 1. Comparison of Tax Court Structural and Functional Characteristics in SC Transition (2024-2027)

Crucial Aspect	Pre-Integration Status (Law 14/2002 & MoF)	Transition Phase (Policy 2024-2027)	SC Integration Challenges
Administrative Supervision	MoF (TC Secretariat Satker)	Transfer through R-Perpres (Mahkamah Agung, 2025a)	MoF Satker liquidation until 2026/2027 (Martanto, 2025)
Judge Status	Tax Court Judge (TCJ)	Status change to High Court Judge (HCJ) (Martanto, 2025)	Maintaining taxation specialization recruitment pattern (Ahmad, 2023)
Procedural Law Uniqueness	Comprehensive Review (Legal, Material, Discretionary) (Triyono Martanto, 2025a)	Revision of Law 14/2002 urged by SC (Mahkamah Agung, 2025a)	Synchronization with PERMA PTUN without reducing policy review authority (Jaya, 2024)
Assets and Infrastructure	MoF owned	MoF infrastructure needs used until SC equipment available (2027 DIPA Management Support) (Martanto, 2025)	Operational and budget transition risks (Gunawan & Hadi, 2023)

Logistical Transition Management, Assets, and Policy Timeline (2025-2027)

Logistical aspects and asset management become determinants of transition success. Discussion of the Draft Presidential Regulation (R-Perpres) concerning transfer of supervision occurring in August 2025 (Andy Narto Siltor, 2025) demonstrates the central role of Government (Executive) in determining technical and administrative details. This R-Perpres must be carefully harmonized with the SC's internal plans to avoid jurisdictional conflicts during the transition period.

Infrastructure Gap and Digitalization Risks:

Although the SC and TC have planned large-scale modernization, including utilization of Artificial Intelligence (AI) to expedite dispute administration (Raker Pengadilan Pajak, 2024) and development of e-taxcourt (Martanto, 2025), technology implementation heavily depends on infrastructure. A technical dependency dilemma exists: TC infrastructure still uses MoF-owned equipment until SC equipment becomes available, with full asset transfer targeted for completion only after DIPA Management Support becomes available in 2027 (Martanto, 2025).

This prolonged dependence on the MoF creates operational vulnerabilities. If the SC fails to allocate independent budget and equipment before 2027, implementation of fully integrated e-court systems and AI-based modernization will be impeded (Nugroho, 2023). Technological innovation requires state-of-the-art infrastructure under full judicial institution control. This delay potentially slows tax dispute resolution, contrary to efficiency needs driven by high case volume (files received vs. decisions in recent years demonstrate significant workload) (Martanto, 2025).

Policy Implications for Case Management:

This transition is viewed as a "golden momentum" for reform (Martanto, 2025). Case management standardization under the SC is expected to reduce backlog and expedite decisions. Success in structural integration and procedural law harmonization must be immediately reflected in higher dispute resolution ratios, which in turn will support objectives of legal certainty and fiscal stability. Budgetary ambiguity in transition or coordination failure between MoF and SC regarding infrastructure maintenance 2025-2027 can cause drastic decline in TC administrative service quality, directly impacting justice and efficiency of tax law enforcement.

CONCLUSION

Synthesis of Main Findings

Integration of the Tax Court (TC) into the Supreme Court (SC) represents a progressive step essential for guaranteeing judicial independence and complying with the one roof principle. However, analysis of the 2024-2027 transition process reveals three crucial challenges that must be immediately addressed:

1. **Normative Discontinuity Risk:** Despite institutional transfer, the procedural law foundation (Law 14/2002) remains fragile and subject to Constitutional Court review (Jaya, 2024). Standardization with Administrative Court (PTUN) potentially erodes the TC's specialist authority to conduct comprehensive review (material and discretionary judicial review) (Triyono Martanto, 2025a).
2. **HR Specialization Dilemma:** The hold harmless principle applied to Tax Court Judge (TCJ) status must be expanded from financial aspects to career aspects (HCJ) (LeiP, 2025). Failure to maintain specialist recruitment patterns and career incentives, particularly regarding performance allowance disparities (Yuwono Agung Nugroho, 2025), can cause degradation of fiscal technical expertise in the judicial environment.
3. **Logistical Operational Vulnerabilities:** TC infrastructure dependence on Ministry of Finance (MoF) equipment until full asset transfer in 2027 (Martanto, 2025) creates

operational vulnerabilities. This gap can impede acceleration of digital modernization (AI and e-taxcourt) necessary to enhance dispute resolution efficiency (Nugroho, 2023).

Significance and Policy Implications

This study affirms that integration success is determined not only by formal roof transfer, but by the SC's capacity to maintain specialist procedural law certainty and manage operational risks during the transition period. With low tax ratio (Mahkamah Konstitusi, 2025e) and high dispute volume (Martanto, 2025), failure in this transition has direct implications for law enforcement credibility and national fiscal stability.

Critical Policy Recommendations

To guarantee success and TC independence post-integration, the following policy recommendations merit consideration:

1. Acceleration and Strengthening of Law 14/2002 Revision: The SC must prioritize completion of Tax Court Law revision (Mahkamah Agung, 2025a). This revision must explicitly integrate efficient PTUN procedural law framework, while maintaining and clarifying the TC's comprehensive review authority (material and discretionary), thereby preserving judicial specialization that characterizes the TC.
2. Specialist Career Development Roadmap: The SC must establish mechanisms ensuring High Court Judges transitioning from TCJ status receive recognition and career development commensurate with their taxation technical expertise. This must exceed mere hold harmless principles so taxation experts remain attracted to tax court careers, and ensure clarity in SC internal regulations (Mahkamah Agung, 2025d).
3. IT Budget and Infrastructure Acceleration: Accelerated DIPA Management Support allocation is required, targeting SC independent IT infrastructure procurement before the 2027 asset transfer deadline (Martanto, 2025). This acceleration will reduce dependence on MoF and enable full implementation of AI-based e-taxcourt systems, thereby enhancing tax court efficiency and transparency (Nugroho, T. A., 2023).

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